

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
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**ORDER GRANTING DEBTORS'
SEVENTY-FIFTH OMNIBUS OBJECTION TO CLAIMS
(TO RECLASSIFY PROOFS OF CLAIM AS EQUITY)**

Upon the seventy-fifth omnibus objection to claims, dated December 8, 2010 (the “Seventy-Fifth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reclassify Stock Claims as equity interests, all as more fully described in the Seventy-Fifth Omnibus Objection to Claims; and due and proper notice of the Seventy-Fifth Omnibus Objection to Claims having been provided to: (i) each claimant listed on Exhibit A attached thereto; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors’ Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Seventy-Fifth Omnibus

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Seventy-Fifth Omnibus Objection to Claims.

Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Seventy-Fifth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Seventy-Fifth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to sections 502(b) and 510(b) of the Bankruptcy Code, the Stock Claims listed on Exhibit 1 annexed hereto are hereby reclassified as equity interests; and it is further

ORDERED that the Debtors have adjourned to March 3, 2011 (or as may be further adjourned by the Debtors) the Seventy-Fifth Omnibus Objection to Claims with respect to the claims listed on Exhibit 2 annexed hereto; and it is further

ORDERED that the Debtors' Court-appointed claims agent is authorized to modify the claims register to reflect this order; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
January 20, 2011

s/ James M. Peck
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	ADLER, HERBERT & ESTELLE JTWR 4615 9TH AVENUE, ""APT"" 2B BROOKLYN, NY 11220		08/13/2009	8115	\$12,597.51
2	ANSIACO SA C/O MRS. MICHELLE NG 11 KEPPEL ROAD, RCL CENTER, #08-00 NEW BRUNSWICK, NJ 089057 SINGAPORE		09/16/2009	13469	Undetermined
3	ARPUTHAM, JAYAKUMAR MRS. USHARANI JAYAKUMAR NO. 16, 6TH CROSS WEST STREET SHENOY NAGAR CHENNAI, 6000 030 INDIA	08-13555 (JMP)	09/24/2009	34881	\$100,000.00
4	ASH, MARY F. 3636 S IRON ST CHICAGO, IL 606091321		09/21/2009	25519	\$81,425.07
5	ASHLEY, WALTER A 4467 N RIDGE RD MEARS, MI 49436		04/13/2009	3942	Undetermined
6	AULBERT, MARY R 55 RUE DE PAIX LAKE SAINT LOUIS, MO 63367		09/11/2009	11473	\$1,880.03
7	BANQUE BARING BROTHERS STURDZA SA 112, RUE DU RHONE PO BOX 3024/1211 GENEVA 3, SWITZERLAND	08-13555 (JMP)	05/26/2009	4564	\$2,512.50

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
8	BEMO EUROPE C/O BERNARD HUGO BANQUE-BAMO, EUROPE 49, AVENUE D'IEA PARIS, 75116 FRANCE		09/18/2009	17610	\$195,150.00
9	BEMO SAL C/O SAMIH SAADEH BANQUE BEMO SAL IMMEUBLE ESSELY 7TH FLOOR RIAD EL SOLH SQ PO BOX 11-7048 BEYROUTH, LEBANON		09/15/2009	13119	\$2,557,606.24
10	BERTACCINI, DAVID 35 STONE HOUSE RD SOMERS, NY 10589	08-13555 (JMP)	04/22/2009	3888	\$50,400.00
11	BETANCOURT, MARTINE 90 AMSTERDAM AVENUE TEANECK, NJ 07666		09/21/2009	23814	Undetermined
12	BOTTER, JAMES 2502 GREENVALE CT SANTA ROSA, CA 95401	08-13555 (JMP)	09/15/2009	13055	\$103,020.00
13	BROWN, RICHARD A., EXECUTOR, ESTATE OF NATHAN BROWN 221 OLD EAGLE SCHOOL ROAD STRAFFORD, PA 19087	08-13555 (JMP)	11/26/2008	1118	Undetermined
14	CABLES, DENISE D AND PAUL S 3878 SHELDON DR ATLANTA, GA 30342-4210		09/28/2009	35332	\$9,896.70
15	CANSO CATALINA FUND C/O CANSO FUND MANAGEMENT 100 YORK BLVD., STE 550 RICHMOND HILL, ON L4B 1J8 CANADA	08-13555 (JMP)	09/22/2009	32397	Undetermined

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
16	CAROL, CHOW PUI WA, MS. 4D VILLAGE GARDENS 40 FA PO STREET KOWLOON, HONG KONG	08-13555 (JMP)	09/28/2009	35324	\$100,000.00
17	CASTELO, CATHERINE A. 903 GENTRYS WALK ATLANTA, GA 30341	08-13555 (JMP)	09/23/2008	15	\$29,700.00
18	CATALANO, JULIE A 109 NANCY LANE CHESTER, NY 10918		09/22/2009	31388	Undetermined
19	CENTRICA INVESTMENT CAPITAL, INC. HSBC PRIVATE BANK INTERNATIONAL ATTN: EMILIO ARGUELLO 1441 BRICKELL AVE. 17TH FLOOR MIAMI, FL 33131	08-13555 (JMP)	09/21/2009	22590	\$87,100.00
20	CHAISETZ, MARYALICE 14 VERDIN DRIVE NEW CITY, NY 10956		09/10/2009	11090	\$51,164.00
21	CHASATAVORAVONG, VEERASAK/CHASATAWORAWONG, SUKONTA 940/315 BANGNA-TRAD ROAD, KM 3 BANGKOK, 10260 THAILAND		09/14/2009	12137	Undetermined
22	CHIDCHUA SUNTHAROS/UDOM PANOMNETKUL 1/20 BANGKOK BANK LANE SUAPA ROAD BANGKOK, 10100 THAILAND		09/14/2009	12136	Undetermined
23	CHINNERY, CHRISTINE 47 LILLIESHALL ROAD LONDON, GT LON, SW4 0LW UNITED KINGDOM		08/20/2009	8781	Undetermined

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
24	CHLADEK, IRMIN NESTROYWEG 14 WR. NEUDORE, A-2351 AUSTRIA	08-13555 (JMP)	09/14/2009	11976	\$1,496.00
25	CINTRON, YVETTE 17026 CARLTON WAY ROAD HUNTERSVILLE, NC 28078		07/31/2009	6901	\$86,475.00
26	COIRO-TIMMER, ANTONELLA 1911 ADAMS AVE WEST ISLIP, NY 11795	08-13555 (JMP)	09/10/2009	11282	\$5,000.00*
27	COMFORT HOLDINGS LTD. EAST BAY STREET P.O. BOX N-7757 NASSAU, BAHAMAS		09/21/2009	24220	Undetermined
28	COSTA, JULIA 293 ELSMERE PLACE FORT LEE, NJ 07024		08/17/2009	8536	\$34,731.67
29	COSTIN, PAUL 508-15 PLACE DE LA TRIADE POINTE-CLAIRE, QC H9R OA3 CANADA		07/23/2009	6020	\$37,844.33
30	DAICHI JAPAN CORPORATION ROOM 212 2/F METRO CENTRE 1 32 LAM KING STREET KOWLOON BAY KOWLOON, HONG KONG		09/22/2009	33216	\$1,500,000.00
31	DE GRAMONT, ANTOINE 3711 SAN FELIPE ST UNIT 12B HOUSTON, TX 77027-4040		10/27/2009	48733	\$5,013.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
32	DE VISDOMINI, ARTURO FLAT 8 T OBSERVATORY GARDENS LONDON, W8 7HY UNITED KINGDOM	08-13555 (JMP)	09/22/2009	31751	Undetermined
33	DEBOST, MICHEL 340 EDGEMEER PL. OBERLIN, OH 44074		09/04/2009	10391	\$2,207.00
34	DEEPAK, SUREKA RM 1725, 17TH FLOOR STAR HOUSE, 3 SALISBURY ROAD TSIM SHA TSUI KOWLOON, HONG KONG	08-13555 (JMP)	09/21/2009	24966	Undetermined
35	DELACRUZ-SANTULLI, MARITZEL 1203 RIVER ROAD APT 2B EDGEWATER, NJ 07020	08-13885 (JMP)	10/10/2008	162	\$5,984.41
36	DEUTSCHE BANK S.A.E. ACTING ON BEHALF OF THE CLIENTS LISTED IN THE ATACHED ANNEX. ATTN: BELEN DOPAZO RONDA GENERAL MITRE 72-74 BARCELONA, 08017 SPAIN		10/29/2009	56298	\$29,704.50
37	DREAM VENTURES (BAHAMAS) LTD EAST BAY STREET PO BOX N-7757 NASSAU, BAHAMAS		09/11/2009	11395	Undetermined
38	DRRT FBO SWISS LIFE (LIECHTENSTEIN) AG 3000181002 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131		09/22/2009	32591	\$42.00

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OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
39	DRRT FBO SWISS LIFE (LIECHTENSTEIN) AG 00.402163_0 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131		09/22/2009	32637	\$4,200.00
40	DRRT FBO SWISS LIFE (LIECHTENSTEIN) AG 200002281 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131		09/22/2009	32638	\$189.00
41	DRRT FBO SWISS LIFE (LIECHTENSTEIN) AG POLICY # 4905004083 ATTN: A. REUS 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131	08-13555 (JMP)	11/02/2009	63345	\$33,306.50
42	DRRT FBO UBS (BAHAMAS) LTD. PA 100 SE 2ND STREET SUITE 2610 MIAMI, FL 33131		09/22/2009	32716	\$966.00
43	DRRT FBO UBS (BAHAMAS) LTD. GL 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131		09/22/2009	32717	\$579.60
44	DRRT FBO UBS (BAHAMAS) LTD. BR 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131		09/22/2009	32718	\$2,100.00
45	DRRT FBO UBS (BAHAMAS) LTD. IN 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131		09/22/2009	32719	\$772.80
46	DRRT FBO UBS (BAHAMAS) LTD. MO 100 SE 2ND STREET, SUITE 2610 MIAMI, FL 33131		09/22/2009	32720	\$181.44

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OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
47	DUNDEE SECURITIES CORPORATION INSTITUTIONAL DEPARTMENT ATTN: PATRICIA MARQUES 1 ADELAIDE STREET EAST SUITE 2700 TORONTO, ON M5C 2VP CANADA	08-13555 (JMP)	10/23/2009	45278	\$8,550.00
48	DUNN, WILLIAM J. 10714 GRAYSON STREET JACKSONVILLE, FL 32220-1868	08-13555 (JMP)	04/16/2009	3789	\$3,278.50
49	FLYNN, DAVID AND KERRY 26 STONEYBROOK CIRCLE ANDOVER, MA 01810	08-13555 (JMP)	10/10/2008	161	\$4,451.98
50	FORSTER, CRAIG 36 OVERBROOK DRIVE MILLWOOD, NY 10546		08/06/2009	7472	\$11,149.00
51	FRIEDMAN, LEONARD AND TERRY JTWROS 17770 DEAUVILLE LANE BOCA RATON, FL 33496-2455		09/10/2009	11157	\$3,981.72
52	FRIEDMAN, SAMANTHA J. 17770 DEAUVILLE LANE BOCA RATON, FL 33496-2455		09/10/2009	11158	\$995.43
53	GANDHI, JENNIFER & VINIT 25 COLUMBIA PLACE MERRICK, NY 11566		09/22/2009	28670	\$47,799.12
54	GIANNICO, CHRISTINE 68-63 108TH STREET APT 4P FOREST HILLS, NY 11375	08-13555 (JMP)	09/22/2009	26574	\$3.40

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OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

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55	GIDWANI, DINESH/JAIRAM MANGHARAM 30 LA SALLE ROAD KOWLOON TONG KOWLOON, HONG KONG	08-13555 (JMP)	09/21/2009	25365	\$124,226.00
56	GIDWANI, MANU 14 MARGARITA STREET BACOLOD CITY, NEGROS OCCIDENTAL, 6100 PHILIPPINES		09/21/2009	24256	\$100,000.00
57	GREEN, LINDA M. 411 N CALLE DE LUMBRE GREEN VALLEY, AZ 85615	08-13555 (JMP)	04/08/2009	3720	\$7,140.95
58	HAGODATO PIANE LIMITED UBS TRUSTEES (SINGAPORE) LTD, RET 23011 5 TEMASEK BOULEVARD, #18-00 SUNTEC TOWER FIVE , 038985 SINGAPORE		09/16/2009	14182	Undetermined
59	HANCOCK,STEPHEN 36 NEWTON ROAD CAMBRIDGE, CAMBS, CB2 8AL UNITED KINGDOM		08/19/2009	8682	Undetermined
60	HARVEY, JAY 15 GROVE STREET SAN RAFAEL, CA 94901	08-13555 (JMP)	02/03/2009	2535	\$284.70
61	HOPEWELL CAPITAL CORPORATION 6TH FLOOR 1122-4TH STREET SW CALGARY, ALBERTA, T2R 1M1 CANADA		08/17/2009	8453	\$206,378.31
62	HOUKEPEN, JAM JANTEN KATEDREEF 17 GR GOIRLE, 5051 NETHERLANDS	08-13555 (JMP)	10/02/2009	36084	\$320.00

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OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
63	ICH PROPRIETARY INVESTMENTS LTD 30 RAFFLES PLACE #20-02 CHEVRON HOUSE , ME 048622 SINGAPORE		09/18/2009	18568	\$84,550.00
64	INTRAWITYANUNT, PIMMARA INTRAWITYANUNT, POLAWAT SUPAKARN CONDOMINIUM #17C CHAREONAKORN ROAD, KLONGSAN BANGKOK, 10600 THAILAND		09/14/2009	12493	Undetermined
65	JAMES, ALLEN NATIONAL BANK FINANCIAL 10180 101 STREET 3500 MANULIFE PLACE EDMONTON, AB T5J 3S4 CANADA	08-13555 (JMP)	05/04/2009	4522	\$10,035.63
66	JAMESON, IAN M 5 HILLIER ROAD LONDON, GT LON, SW116AX UNITED KINGDOM	08-13555 (JMP)	09/17/2009	15387	\$438.70
67	JOSEPH MILLER TRUST ATTORNEY ALFRED PIERCE, TTEE 124 BELVIDERE STREET NAZARETH, PA 18064	08-13555 (JMP)	02/05/2009	2600	\$98.00
68	KANGANIS, HELEN 1212 WINDWARD ROAD MILFORD, CT 06460	08-13555 (JMP)	08/20/2009	8827	\$7,379.75
69	KELLY JR., ALFRED M. 7272 ROYCE PLACE BROOKLYN, NY 11234		07/21/2009	5827	Undetermined
70	KLOPSIS, NICHOLAS 18 STUYVESANT ROAD OAKDALE, NY 11769	08-13555 (JMP)	10/07/2009	36839	\$7,200.00

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OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
71	KOREY, SETH 7543 E TAILSPIN LN SCOTTSDALE, AZ 85255	08-13905 (JMP)	09/21/2009	24462	\$59,512.45
72	KRUEGER, STEPHEN E 5442 TAMARACK CIR MINNETONKA, MN 55345-4258	08-13555 (JMP)	07/20/2009	5715	\$8,548.89
73	LASALLE, FLORENCE 3171 N BRACKENFERN PT BEVERLY HILLS, FL 34465	08-13555 (JMP)	08/14/2009	8289	Undetermined
74	LASHER, DENISE CGM IRA CUSTODIAN P.O. BOX 1440 LUTZ, FL 33548-1440	08-13555 (JMP)	09/10/2009	11163	\$7,383.00
75	LEE, SANDERS 6TH FLOOR 1122-4TH STREET SW CALGARY, ALBERTA, T2R 1M1 CANADA	08-13555 (JMP)	08/17/2009	8452	\$916,438.69
76	LELKO, JOHN H. & MARGARET D. 1034 CROSSBROOK BLVD. GALLOWAY, OH 43119	08-13555 (JMP)	08/06/2009	7561	\$10,000.00
77	LIGHTEN, WILLIAM E. 48 WELLINGTON AVE. NEW ROCHELLE, NY 10804	08-13555 (JMP)	09/22/2009	28229	\$20,057,279.00*
78	LOMBARD INTERNATIONAL ASSURANCE S.A. FAO PAUL CASEY-ACCOUNT P11001 AIRPORT CENTER 2, ROUTE DE TREVES L-2633 SENNINGERBERG , LUXEMBOURG	08-13555 (JMP)	09/08/2009	10713	\$17,568.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
79	LOMBARD INTERNATIONAL ASSURANCE S.A. FAO PAUL CASEY-ACCOUNT P10989 AIRPORT CENTER 2, ROUTE DE TREVES SENNINGERBERG, L-2633 LUXEMBOURG	08-13555 (JMP)	09/18/2009	18775	\$685,880.58
80	LYNCH, MARY A. 501 EAST 79TH ST. NEW YORK, NY 10021		09/21/2009	24410	Undetermined
81	MAGLOICCA, FRANCES 36 CLEVELAND AVE EAST BRUNSWICK, NJ 08816-4746		09/03/2009	10273	\$7,921.78
82	MAIONE, CYANNE 262 HOLLYWOOD AVE FAIRFIELD, NJ 07004		09/21/2009	22115	\$18,397.80
83	MALTHOUSE, SAMANTHA J. 206 PRIESTS LANE ESSEX SHENFIELD, CM158LG UNITED KINGDOM		09/23/2009	34576	Undetermined
84	MARKS, BERNARD 550 S.E. MIZNER BLVD. APT B-311 BOCA RATON, FL 33432	08-13555 (JMP)	09/17/2009	15556	\$17,986.26
85	MAZARAKIS, JIM 6 IVY BROOK FARM CT COCKEYSVILLE, MD 21030-1743		09/14/2009	12306	\$3,254.62
86	MCGOVERN, MATTHEW 1114 HUDSON STREET UNIT #7 HOBOKEN, NJ 07030		09/22/2009	28551	Undetermined

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OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
87	MCNAIR, PATRICIA C. 621 VALLEY ROAD 2ND FLOOR MONTCLAIR, NJ 07043	08-13555 (JMP)	09/21/2009	23599	\$587.65
88	MEHTA, MANJU PO BOX 511 LA CANADA, CA 91012		07/24/2009	6061	\$1,758.51
89	MILBERG, LEONARD 99 PARK AVE NEW YORK, NY 10016		09/22/2009	31540	\$17,000.00
90	MILSTEIN, ORI 43 TCHERNIHOVSKY STREET TEL-AVIV, 63428 ISRAEL	08-13555 (JMP)	08/10/2009	7946	\$25,982.00
91	MOTHERLAND LIMITED C/O DBSCSL 11/F, THE CENTER 99 QUEEN'S ROAD , HONG KONG		09/16/2009	14325	\$0.00*
92	MOUM, FRANCESCA 214 LINDEN AVENUE WESTFIELD, NJ 07090		09/22/2009	31123	\$1,460.00
93	MRINKY, ROMAN 3415 NEPTTUNE AVE., APT 2107 BROOKLYN, NY 11224	08-13555 (JMP)	10/09/2008	129	\$2,630.00
94	NANIKRAM, BHARVANI DILIPKUMAR & DILIP, BHARVANI VINAL 20-C BUTLER TOWERS, 1-5 BOYCE ROAD JARDINE'S LOOKOUT , HONG KONG	08-13555 (JMP)	09/24/2009	34771	\$100,000.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

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95	ORAWAN PATTANAPEERADEJ/ TANAPORN RUKSUJARIT 209/1, NAMUANG RD MUANG KHON KAEN, 40000 THAILAND		09/15/2009	12763	Undetermined
96	ORAWAN PATTANAPEERADEJ/ TANAPORN RUKSUJARIT 209/1, NAMUANG RD MUANG KHON KAEN, 40000 THAILAND		09/15/2009	12764	Undetermined
97	ORELLANA, OLGA S MARITAL TR UNDER ORELLANA FAMILY TR 541 COMSTOCK AVE LOS ANGELES, CA 90024	08-13555 (JMP)	04/27/2009	4232	Undetermined
98	ORELLANA, OLGA S TTEE RESIDUARY TR UNDER ORELLANA FAMILY TR 541 COMSTOCK AVE LOS ANGELES, CA 90024	08-13555 (JMP)	04/27/2009	4233	Undetermined
99	OVEJERO, SILVIA AND/OR DAVID DE LAFUENTE RAMBLA GANDHI 189 PORTERIA MONTEVIDEO, URUGUAY	08-13555 (JMP)	09/22/2009	33112	\$14,746.10
100	PAPANASTASOULIS, GEORGE SPYRIDON & CHIARELLA, ROSANNA 130 RUE SAUVE ISE BIZARD, QC CANADA	08-13555 (JMP)	09/08/2009	10753	\$628.46
101	PATEL, MADHU M. 7204 JACKSON STREET NORTH BERGEN, NJ 07047		07/20/2009	5662	\$49,671.23
102	PEREYRA, ALEJANDRO AND FERNANDEZ, OLIVIA PEREYRA AS JTWROS-TOD 181 CRANDON BOULEVARD #202 KEY BISCAYNE, FL 33149	08-13555 (JMP)	09/21/2009	22592	\$3,092.85

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OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
103	PICERNO, PETRINA M 8 HIXON TERRACE HOLMDEL, NJ 07733		09/22/2009	33114	\$1,127.23
104	PITTAS, MYRIAN E 21 READ AVENUE WILMINGTON, DE 19804	08-13555 (JMP)	09/25/2009	34949	Undetermined
105	PITTAS, MYRIAN E. 21 READ AVENUE WILMINGTON, DE 19804	08-13555 (JMP)	09/25/2009	34948	\$3,800.00
106	POMMERENING PROF. DR. DIETER COLONNADEN 39 HAMBURG, 20354 GERMANY		08/03/2009	7210	\$12,750.00
107	PRITCHETT, JACK 23732 MALIBU RD. MALIBU, CA 90265-4603	08-13555 (JMP)	03/05/2010	66366	\$12,415.00
108	PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF COLORADO C/O ENTWISTLE & CAPPUCCI LLP ATTN: ANDREW J. ENTWISTLE, JOSHUA K PORTER 280 PARK AVENUE, 26 FLOOR WEST NEW YORK, NY 10017	08-13555 (JMP)	09/22/2009	29066	\$26,928,232.39
109	REIS KUO FONG JOSELYN & REIS JOANNA FRANCISCA NO. 7 MOORSOM DRIVE, JARDINE'S LOOKOUT , HONG KONG	08-13555 (JMP)	09/17/2009	15533	\$100,000.00
110	RILEY, RICHARD F. 3528 KELSEY LANE SW ROCHESTER, MN 55902	08-13555 (JMP)	04/16/2009	3795	\$5,250.40
111	RILEY, RICHARD F. & SUZANNE M. 3528 KELSEY LANE SW ROCHESTER, MN 55902	08-13555 (JMP)	04/16/2009	3797	\$5,250.40

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
112	RILEY, SUZANNE M. 3528 KELSEY LANE SW ROCHESTER, MN 55902	08-13555 (JMP)	04/16/2009	3796	\$9,967.00
113	RINCKEL, SAUNDRA D 25188 MARION AVENUE, APT. F408 PUNTA GORDA, FL 33950		08/10/2009	7869	Undetermined
114	ROMANO, PETER PAUL 140 WOODS OF ARDEN ROAD STATEN ISLAND, NY 10312	08-13555 (JMP)	04/09/2009	3726	\$1,098,315.74
115	RONG, LIN UNIT NO. 501, GATE 5, BLD 4 NO. 16 DONG ZHIMEN BEIXIAOJIE DONGCHENG DISTRICT BEIJING, 100007 CHINA	08-13555 (JMP)	09/24/2009	34719	\$100,000.00
116	ROULETT, JOHN P 6 CEDAR PL GARDEN CITY, NY 11530-5927		07/20/2009	5751	Undetermined
117	SACHS, MICHAEL C. 360 WEST 28TH ST, # 3B ATTN: MICHAEL C SACHS NEW YORK, NY 10001	08-13555 (JMP)	09/24/2008	16	\$1,465.48
118	SAGAR, DEEP & SOOD, MEERA ROSINKA, BALCARY GARDENS, BERKHAMSTED HERTFORDSHIRE, HP4 3UU UNITED KINGDOM	08-13555 (JMP)	11/03/2008	472	\$5,550.00
119	SANT'ANGELO, CELESTE M 799 PARK AV APT 16A NEW YORK, NY 10021		09/22/2009	27714	\$274,392.13
120	SARMAST, AIDA 752 E. NICHOLS DRIVE LITTLETON, CO 80122-2842		03/04/2010	66363	\$48,603.23

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
121	SARMAST, AIDA Y. 752 E NICHOLS DR LITTLETON, CO 80122		09/11/2009	11367	\$4,538.00
122	SEPHARDIC COMMUNITY CENTER 1901 OCEAN PARKWAY BROOKLYN, NY 11223-3056		07/15/2009	5392	\$1,000.00*
123	SG HAMBROS BANK (CHANNEL ISLANDS) LIMITED P.O. BOX 6 ST. PETER PORT GUERNSEY , GY1 3AE UNITED KINGDOM		06/29/2009	5026	\$215,129.64
124	SHAFIR, ROBERT S. 1930 BROADWAY, APR. 30C NEW YORK, NY 10023-6949	08-13555 (JMP)	09/22/2009	28237	Undetermined
125	SHIRLEY, WILLIAM L. 725 SEMINOLE POINT RD FAIR PLAY, SC 29643-3041		10/05/2009	36382	Undetermined
126	SHMERKIN, ELONA 2827 BROWN STREET APT. 1C BROOKLYN, NY 11235		08/19/2009	8742	\$14,000.00
127	SIEGEL, NEIL S. 266 GERMONDS ROAD WEST NYACK, NY 10994		07/24/2009	6091	\$5,210.00
128	SOCIETE EUROPEENNE DE BANQUE SA 19/21 BOULEVARD DU PRINCE HENRI LUXEMBOURG, L-1724	08-13555 (JMP)	09/21/2009	24319	\$5,075.00
129	SOJKA, CHRISTIAN ZACHARIAS GUNDIAN STRASSE 10 MARZ, 7221 AUSTRIA		08/28/2009	9692	\$1,400.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
130	SPREEUWENBERG, P.J. SCHRIJVERSDIJK 3 BRIELLE, 3231 LL NETHERLANDS		10/30/2009	57471	Undetermined
131	SWAGNER, MARGUERITE M. 70 RED OAK TERRACE T-HOUSE OAK RIDGE, NJ 07438-9190	08-13555 (JMP)	09/24/2009	34833	\$2,177.88*
132	TAMAKI, KANEDA SUITE 1913 19/F ASIAN HOUSE 1 HENNESSY ROAD WANCHAI, HONG KONG	08-13555 (JMP)	09/28/2009	35304	\$100,000.00
133	TANG, NORAH N 100 BEEKMAN ST #14L NEW YORK, NY 100038	08-13555 (JMP)	09/22/2009	26338	\$196,389.00
134	TANGKARAVAKOON, JATUPHAT & LA-OR 94/1 EKAMI 22 WATTANA BANGKOK, 10110 THAILAND		09/16/2009	14183	Undetermined
135	TAZAKI, TAKAHIRO 7-1-25-203 MINAMISUNA KOTOKU, 13 136-0076 JAPAN		08/31/2009	9888	\$169.90
136	THAMBIMUTHU, RAJARATNAM 4 VAN DYCK AVENUE NEW MALDEN,SURREY, KT3 5NQ UNITED KINGDOM		09/23/2009	34335	Undetermined
137	THAMBIMUTHU, RAJARATNAM 4 VAN DYCK AVENUE NEW MALDEN SURREY, KT3 5NQ UNITED KINGDOM	08-13555 (JMP)	09/23/2009	34413	Undetermined

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
138	THAMBIMUTHU, RAJARATNAM 4 VAN DYCK AVENUE NEW MALDEN, KT3 5NQ UNITED KINGDOM		09/23/2009	34414	Undetermined
139	TIETJEN, MIRELLA A. 15-19 209TH STREET BAYSIDE, NY 11360	08-13555 (JMP)	09/03/2009	10199	\$476.25
140	UNIFIED CREDIT TR UNDER ORELLANA FAMILY TR OLGA S ORELLANT TTEE 541 COMSTOCK LOS ANGELES, CA 90024	08-13555 (JMP)	04/27/2009	3980	Undetermined
141	WADE, RAYMOND 507 1/2 OCEAN PARK AVENUE BRADLEY BEACH, NJ 07720	08-13555 (JMP)	08/26/2009	9417	\$2,261.90
142	WAGOWSKI, HARRY 13 AVON LANE NEW CITY, NY 10956	08-13555 (JMP)	04/22/2009	3890	\$25,000.00
143	WAINWRIGHT, CHRISTINE IRA R/O 225 MOUNTAIN AVE PRINCETON, NJ 08540		08/05/2009	7360	\$860.08
144	WELLTEC INC NO. 7 MOORSOM DRIVE JARDINE'S LOOKOUT , HONG KONG	08-13555 (JMP)	09/17/2009	15534	\$200,000.00
145	WILKINSON, PATRICK M 99 TENNYSON DRIVE SHORT HILLS, NJ 07078-1016		09/01/2009	10011	\$49,646.48
146	WOLFGANG AND SABINE BELL C/O TILP INTERNATIONAL BIRKENWEG 11 SACHSELN, CH-6072 SWITZERLAND	08-13555 (JMP)	09/21/2009	26060	\$2,000.00

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT 1 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
147	WONG, ALEX CHIN PANG NO. 2 PARK ROAD, 19/FL FLAT A, MID-LEVELS , HONG KONG	08-13555 (JMP)	09/08/2009	10751	\$100,000.00
148	WOODSON, ELIZABETH G. 106 NORTH STREET RICH CREEK, VA 24147	08-13555 (JMP)	12/11/2008	1289	\$0.00
149	ZAMORA, BARBARA L TOKYO MIDTOWN RESIDENCES # 1910 9-7-2 AKASAKA MINATO-KU, 107-0052 JAPAN		02/03/2010	66232	\$15,020.25
150	ZVI TRADING CORP. EMPLOYEES MONEY PURCHASE PENSION TRUST COLLEEN E. MCMANUS MIUCH SHELIST DENENBERG AMENT & RUBENSTEIN, P.C. 191 N. WACKER DRIVE, SUITE 1800 CHICAGO, IL 60606	08-13555 (JMP)	05/20/2009	4463	\$37,040.97
TOTAL					\$57,373,748.71

EXHIBIT 2

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 75: EXHIBIT 2 - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS -
ADJOURNED OBJECTIONS

	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	LUCKY ASIA TRADING LIMITED C/O CHIGWELL CHANCE LIMITED FLAT A, 7/F, MILTON MANSION 96, NATHAN ROAD KOWLOON, HONG KONG	08-13555 (JMP)	09/23/2009	34424	\$100,000.00
2	ZITO, ROBERT L. 4600 N SUNCASTLE CT. APPLETON, WI 54913	08-13555 (JMP)	11/03/2008	479	\$10,088.81
				TOTAL	\$110,088.81